

BY BERRYHILL.]

[HOUSE FILE No. 199.—WAYS AND MEANS.

A BILL

FOR AN ACT TO AMEND SECTION 797 OF THE CODE OF 1873, RELATING TO
EXEMPTIONS OF PROPERTY FROM TAXATION.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 797 of the Code of 1873 is hereby amended by adding the follow-
2 ing division thereof:

3 *Eight.* The horse or the team consisting of not more than two horses or mules and
4 the wagon or other vehicle, with the proper harness or tackle by the use of which the
5 owner, if a teamster, laborer, farmer, physician, or public officer, habitually earns his
6 living.